

PROPERTY TAX RULES ON POSSESSORY INTERESTS

- At a Public Hearing on March 27, 2002, the Board of Equalization adopted amendments to Rule 21 and deleted Rules 23, 24, 25 and 26
- Changes to these rules were approved by the Office of Administrative Law on 6/11/02 and are effective 7/11/02.

The State Board of Equalization is in the process of preparing the typeset version for hard copy maintained by our Supply section and posting to our web site. Until such time that it is completed, please refer to the text published in California Code of Regulations on the Office of Administrative Law web site at <http://www.oal.ca.gov/> for the operative text.

The operative text for Property Tax Rule 21, *Taxable Possessory Interests-Valuation* is located at:

http://ccr.oal.ca.gov/cgi-bin/om_isapi.dll?clientID=73114215&E22=title%2018&E23=21&E24=&infobase=ccr&querytemplate=%261.%20Go%20to%20a%20Specific%20Section&record={4B14E}&softpage=Browse_Frame_Pg42